

INSTRUCTIONS

FORM SL-1917 – QUARTERLY PREMIUM TAX REPORT

To simplify surplus lines broker reporting responsibilities, the Department has replaced the Surplus Lines Broker Monthly Report (old form SLB M-1) with this quarterly tax report in conjunction with the electronic SL-1905 Notice of Insurance Transaction. The SL-1917 form is a paper filing that summarizes the SL business reported electronically using SL-Form 1905 during the preceding calendar *quarter*, and shows the amount of premium tax due on that quarter's business. Use of the SL-1917 form will become effective for business placed after December 31, 2006.

For example: The report due on April 30, 2007 should summarize the total premium reported as placed in the months of January, February and March of 2007; the July report, the months of April, May and June; the October report, the months of July, August, and September; and the January 30, 2008 report would summarize premium reported for the months of October, November and December 2007.

The due dates for the quarterly form were selected to allow SL brokers and their staff 30 days after the quarter-end to review their files and ensure that all business transacted during that three-month period has been properly reported to the Department using the SL-1905 Notice of Insurance Transaction. Premium tax payment for each calendar quarter should be remitted with the SL-1917.

REMEMBER: Taxable premium *includes* fees.

The form must be signed by the SLB and notarized. The SL-1917 form is due on or before April 30, July 30, October 30 and January 30 each year. The Department does not accept a postmark date; the forms must be **received** on or before the due dates. An administrative penalty for failure to timely file will be assessed if filings received after the due dates.

FOLLOW THESE INSTRUCTIONS FOR EACH FIELD AS INDICATED.

REFERENCE NUMBERS CORRESPOND TO NUMBERS ON THE SAMPLE FORM SL-1917

Reference Number	Description	Instructions
1	Version of Form	Each Form is identified in the upper right hand corner and numbered according to the section of Title 18 to which it applies. Always be sure you are using the most current version of a Form.
2	Reporting Period	Enter the calendar quarter during which the business being summarized in the report was written. <i>For example, January 1, 2007 through March 31, 2007 for the April 30, 2007 report.</i>
3	Mailing Instructions	Select the appropriate lockbox address depending on the delivery method chosen. For regular U.S. postal service mail, select the Reliable Parkway address. For courier delivery (UPS, FedEx, etc.) select the Archer Avenue address. IMPORTANT: The Reliable Parkway address is a PO box location and cannot accept courier deliveries. Filings sent via courier to that address will be returned to sender and late penalties may be assessed.
4	SL Broker ID	Enter the Delaware SL license number of each individual SLB.

Reference Number	Description	Instructions
5	Agency ID	Enter the Delaware SL license number of the Business Entity.
6	Name of SL Broker	Enter the full name of the individual SL broker procuring coverage as it appears on their DE license.
7	Agency Name and Address	Enter the name and mailing address of the business entity with which the SLB is affiliated. This is the “business address” for the SLB.
8	Contact Name and Email	Enter the information for the person responsible for making filings to the Department. NOTE: This person does not have to be the SL Broker.
9	Report Type	Indicate which quarterly report is being submitted.
10	Affiant Name	Print or type the full name of the individual SL broker responsible for procuring the business being summarized in the report.
11	Zero business checkbox	Check this box if no SL business was transacted by the individual SLB during the reporting period.
12	Total Premium	Enter the aggregate amount of direct written SL insurance premium subject to premium tax that was generated during the reporting period (calendar quarter). Include all premium reported using SL-1905 during the reporting period and add any additional premium that may not have been reported previously. REMEMBER: Taxable premium includes fees.
13	Returned Premium	Subtract the aggregate amount of SL premium that was returned to policyholders during the reporting period.
14	Taxable Premium	Enter the aggregate amount of taxable SL premium generated by that SLB during the reporting period.
15	Premium Tax Due	Enter the amount of premium tax due for the reporting period. The premium tax should be calculated by multiplying the Total Taxable Premium amount by .02 (2%). Pay this amount.
16	Signature	The SL-1917 premium tax report must be signed by the individual SL broker responsible for procuring the business being summarized in the report (the Affiant).
17	Notarization	The report and signature of the responsible SLB must be affirmed by a duly appointed Notary Public, and a Notary Seal must be affixed to the report.



DELAWARE INSURANCE DEPARTMENT
QUARTERLY PREMIUM TAX REPORT
FOR THE CALENDAR QUARTER

To be submitted by the
**SURPLUS LINES
BROKER**
FORM SL-1917

v. 06-01

MAILING INSTRUCTIONS

The Delaware Insurance Department has established a lock-box operation with National City Bank for receipt of premium taxes and fees. Send this SL-1917 form, along with a check (if applicable) to one of the addresses listed below. **DO NOT** send this form or checks directly to the Department. **NOTE:** Premium tax filings must be received on or before the appropriate due date. The Insurance Department does not accept postmark dates. An administrative penalty will be assessed for filings received after the due dates.

Attach Check Here

If using U.S. Postal Service (regular mail):

Delaware Insurance Department
c/o National City Bank
6610 Reliable Parkway
Chicago, IL 60686

If using Courier or Express Service (overnight):

Delaware Insurance Department
c/o National City Bank
Attention: Lockbox # 6610
5635 S. Archer Ave.
Chicago, IL 60638-1656

REPORTING BROKER INFORMATION

SL Broker ID #: _____ Agency ID #: _____
SL Broker Name: _____
Agency Name: _____
Mailing Address: _____
Tax Contact Name: _____
Email Address: _____

SELECT REPORT TYPE:

☐ **Q107** Due April 30, 2007
☐ **Q207** Due July 30, 2007
☐ **Q307** Due October 30, 2007
☐ **Q407** Due January 30, 2008

Questions should be directed to:

Ann Fletcher
Premium Tax Coordinator
E-mail: Ann.Fletcher@state.de.us

AFFIDAVIT AND PREMIUM TAX REPORT

KNOWN ALL MEN BY THESE PRESENT THAT _____, Agent / Broker, who being duly sworn, deposes and states that the contracts for insurance reported by me to the Delaware Insurance Department during the period indicated above represent all such business transacted by me for this period and were issued pursuant to Chapter 19, Title 18, Delaware Code, and are subject to the following conditions for export:

- (a) That as a surplus lines broker, duly licensed in the state of Delaware, I procured all policies referred to herein from eligible surplus lines insurers;
- (b) That the full amount of insurance required was not procurable, after diligent effort was made to do so, from among the insurers authorized to transact and actually writing that kind and class of insurance in this State, and the amount of insurance exported was only the excess over or other than the amount procurable from authorized insurers;
- (c) That the insurance was not exported for the purpose of obtaining a lower premium rate than would be accepted by an authorized insurer; and
- (d) That the terms of the insurance contracts are not more favorable than would be accepted by an authorized insurer.

☐ CHECK HERE IF NO SURPLUS LINES BUSINESS WAS TRANSACTED DURING THIS CALENDAR QUARTER

Total premium reported for this quarter \$ _____
Less premium returned to policyholder - _____
Total taxable premium for this quarter \$ _____
Premium tax rate x _____ .02
Total premium tax due this quarter \$ _____

↑ PAY THIS AMOUNT ↑

Make check payable to "Delaware Insurance Department"

Sign Here

Signature of Surplus Lines Broker

Sworn to and subscribed before me this _____ day of _____, A.D.

Notary Signature

My Commission Expires

Notary Seal